App F IX 4

Previous References

~~AR 47, 48~~ M/59 47-45,46

Ry 40-48-1, 2, 3, 4, 5, 6

Later References

19 47-48 (Mc)

File No 59-4

Serial Nos 78, 79

GENERAL AND REVENUE SECRETARIAT

Serial Nos 8 to 0

Part B for ~~Oct~~ October 50

SUBJECT

Payment of Mohatfa Tax - Shimoga

"File Closed"

RC 3/4/52

WD 015467—GPB—25 000—12 9-51

ML 59-47-78

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL

No C4-7/47-48
Encls

SECRETARY TO GOVT. LAW JUDL & RAILWAY DEPTS
No 4
Date 27/5

Shimoga Dated 25th May 194 8

From

The President
Town Municipal Council
SHIMOGA

Ry 40-48-7

To

The Secretary to Government,
Railway Department,
BANGALORE

Sir,

Sub Payment of Chhatarfa tax in respect of Railway gang quarters and pumping station at Shimoga for the years 43-44, 44-45, 45-46, and 46-47

With reference to correspondence ending with your letter No R S 2819-22Ry, 40-48-8 dated 27-11-1948 sanctioning the arrears of Rs 26-10-0, I write to state that the sanctioned bill was forwarded to The Chief Auditor, Mysore State Railways, Mysore for payment on 20-12-48 A reminder and a D O reminder were also issued on 10-1-49 and 14-2-49 respectively The Chief Auditor replied in his reply letter No Y E 1830 dated 26-2-49 that the bill has been sent to the District Engineer 1-3-49 Mysore State Railways, Mysore for acceptance, allocation and etc under his office No YE 1655 of 5-2-49 Upon this another reminder was issued on 28-4-49 from this office But the matter is still pending with the Chief Auditor

I request you kindly to issue instructions to the officer concerned to settle the account and pay the amount with ~~xkx~~ in the end of this month

Yours faithfully,
K Hombegowda
President

1) Dy Secy to Govt may please see this letter and the file may be forwarded to the Railway Administration concerned in the matter
2) Draft reply for my signature
Yes
29/5

The C A

Mysore

No R S 5-647 dated 6 6 49

I am a copy letter referred to above

I request him to take immediate action in the

matter and inform the result

To

The R.D

Tumkur Chennai Shimoga

I am a copy letter sent for info

Sd A L

19/6

General and Revenue Secretariat | File No | of 194

Serial No

Letter No XE/Misc 2892 dated 16.6.1949 from the Chief Auditor M.S. requesting specific orders as to whether the amount of Rs 12-20 included in the Bill of Rs Tax in respect of the Railway Engine Pumping Station at Shimoga may be levied.

Flag M

4) In G.O. dated 27.11.1948 Sanction was accorded for a bill for Rs 26-10-0 on account of arrear of Profession Tax claimed by the President, Town Municipal Council, Shimoga in respect of Railway Engine quarters & Pumping Station for the years 1943-44, 1944-45, 1945-46 & 1946-47. In his letter dated 23.5.49, the President, Town Municipal Council Shimoga complained to Govt that the above bill was not actually allowed to be passed in order of the C.A. & requested Govt to issue instructions to the C.A. to settle the account & arrange payment of the amount before the end of May 49.

5) The C.A. Mysore State M. who was addressed by Govt in the 'Malla' has furnished his remarks and solicited orders on the point raised by him as to whether the amount of Rs 12-20 included in the bill for Rs 26-10-0 in respect of Railway Engine Pumping Station may be levied in the circumstances explained by him. In this connection reference is invited to G.O. No L 16403-5 M 59-47-46 dated 29.4.48 on the levy of Profession Tax on certain Railway buildings at Bezwada wherein it is stated (vide para 4 of the Order) "as the buildings used for service purposes as for instance No 445 Guard Running Room

Flag J

Note — Contn Sheet

Serial No

no tax is leviable though this is an order passed with special reference to the Railway buildings at Bezwada the observation made as above by Govt appear to be of a general nature applicable to all cases of the Railway buildings within MC limits, which are used for Servant purposes, in respect of which Govt have ordered that no tax is leviable Whether this G O dated 29 4 48 was really intended to be given effect to by all the Municipalities in the State or not is not quite clear as from the address portion of said G O, the order is addressed only to the D e (Chairman) the C A - the Secretary M S. Ry I not to the Presidents of all the Municipalities in the State Whether this omission is deliberate or omission is a matter to be made clear by the Rly Branch of the Secty

Dept 7

Chickmagal

b) As the said G O reads it appears, to be quite clear that the Railway buildings used for Servant purposes are not liable to the levy of taxes by the local Municipalities Concerned Bottom the bill for Rs 26-10-0 sd by Govt in Nov 1946 there is an item relating to Rly Engineer Pumping Station for which arrears of tax for the years 45-46 & 46-47 amounting to Rs 12-2-0 are included According to the the G O dated 29 4 48 this building is not liable to the levy of Mtax with the result that the sum of Rs 12-2-0 sd in the G O dated 27 11 48 has to be disallowed Rly. the Rly Secty were aware of the G O dated 29 4 48 at the time of issuing the G O of 27 11 48

Dept N

of 4 48 ?

A

Payment of Mohatarfa Tax

General and Revenue Secretariat | File No 4352 of 1948 | App F III 2

Serial No

Sufficient steps would have been taken to disallow the claim of the Shimoga Taluk Bd Council in respect of the arrears of Rs 12-2-0. Because this Branch was not aware of the fact the matter was handed over by the C A Cell to us

1) In view of the G O of 29-4-48 it is quite clear that the Shimoga Taluk Bd Council is not allowed to claim the arrears of Rs 12-2-0 & if appeal a revised G O will issue disallowing the claim

2) The remarks of the Mcl Branch on the points referred to above may also be called for

3) Submit for orders

29/7/48

10) The remarks of the Municipal Branch on the issue raised by the C-A may be obtained

29/7

Asst Secretary,
Municipal Branch
W/e

Mr Nathan
29/7/48

Flag M.

11) In G.O No R S 2819-22/Ry 40-48-6 dated 27th Nov. 1948 sanction was accorded to the payment of arrears of Mohatarfa tax of Rs 26-10-0 in respect of Ry Gang quarters and Ry Pumping station at Shimoga

Flag F

12) In Go No L16403-05/Rel 59-47-46 dated 29-4-48 re - the levy of Mohatarfa tax by the Mcl Cl on certain Ry buildings at Birur it is stated that "as on the buildings used

Note — Contn Sheet

GENERAL & REVENUE SECRETARIAT 5783 25 JUL 1949 MUNICIPAL BRANCH

SECRETARY TO GOVERNMENT No 4187 Date 29/7 * ELECL & RAILW / DEPTS *

Payment of Mohatarfa Tax – Shimoga Mk

File No | of 194 | General and Revenue Secretariat

Serial No

service
for purposes as for instance No 449 Guards Running room no tax is leviable"

583
Rl

13) Now the Ry Seelt has stated that they were not aware of the Go dated 29-4-49 issued from the Ml Br in connection with the levy of mohalarfa tax by the Town Municipality at the time of issuing the Go dated 27-11-48

Flag F
Vide Para 6 Ref 1

14) The Chief Auditor in his letter dated 15/16 June 1949 has repated that the Railway Engine Pumping Station comes under service buildings for which no tax is leviable in the light of the Go issued from the Ml Br

⊗ Flag M
× Flag J.

15) In view of the Go dated 29-4-49 issued from the Ml Br, the Municipal Council, Shimoga, has no right to claim the arrears of Rs 12-2-0 relating to the Ry Engine Pumping Station,

Subd for orders

7/7 29/7/49

16) A Copy of the Go dated 29-4-49 issued from the Seelt was sent to the Railway Secretariat also for information and the claim need not have been accepted the claim made by the Shimoga Town Muni Council was however in ignorance of the orders issued in April 1949 If appeared Circular instructions will be issued to all Town and minor Municipalities incorporating the general principles in regard to taxing of Railway buildings enunciated in connection with the Bijur Case

A

JVD 0880—GTP—3000—11 5 48

Rl 29-7-49

583
ML

17 Please let me see the reports which show that the 50 referred to at A in the previous page was sent to the Railway Instt.

for
31/7/43

18

The delivery book is put up herewith showing the issue of the Ry Instt Parcel

19 With reference to the observation made at A in para 6 of the notes above suggesting that the Bower was not aware of the G. dated 29/4/43 it has to be pointed out that a copy of the G.O. No L 16403/87 and SF-42-dl dated 29.4.43 was sent to the Railway Instt and it has been acknowledged by that Instt (vide acknowledgement in the delivery book of the Branch putting forward for reference return when no longer required). Copies of the Land Gs have also been sent to the Central

583
- ml

Manager, Mysore State Railways to
Chief Auditor, Mysore Railways.

20) The General Manager, Mysore State Railways
could have observed at 2 referred back when
he returned his report No A 475 Dy 14.10.48
observing it was lost sight of, with the
result that when it came to actual payment
of the claim, the Chief Auditor has taken objection
at the final stage.

21) The fact is that, at the time the G.O. dated
29.4.48 was issued, it was meant to
apply only to the Railways at Birur
specifically & there was no intention of making
it to apply for all such cases
generally. In view of the present instance,
it is however desirable to issue orders to an
effect memorandum so as to be of general
application & action will be taken separately
in this behalf.

22) In the meanwhile the file will be
returned to the Dy Secy with the above note for necessary
modification of the G.O. dated 27.11.48. etc.

2/8 The issue of the G.O. dated 29.4.48
is permanently above note before sending
the file to the Dy Secy

23) Dy Secy Bangalore 2/8/49

1382/Rly

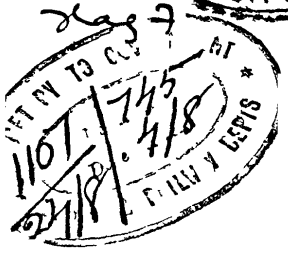
563/Gnl

24) For favour necessary action.

Rly Secy

3/8/49

25) Com 6/8



Sec 7

26) It is true that a copy of G O dated 29-4-1948 issued by the I S G Branch was received by the Railway Branch and filed after perusal There is no specific indication in the said G O that it is applicable generally to all the Municipalities in the State This interpretation is now admitted by the Municipal Branch of the Secretariat which has stated now that the said G O was meant to apply only to Railway Buildings at Birur specifically, and that there was no intention of making it applicable to all cases generally (Vide para 21 of the notes Supra)

Sec M 11

27) The G O dated 27-11-48 issued by the Railway Branch in respect of Railway Buildings at Shimoga, including the claim of the Shimoga Town Municipal Council for Rs 12-2-0 on account of the ~~taxx~~ tax due in respect of the Railway ~~Gang-quarters~~ Engine Pumping Station was correctly issued and this order can be modified only after the Government Order dated 29-4-1948 issued by the Municipal Branch is extended to all the Municipalities in the State Even then it is doubtful if the proposed extension of the G O can have retrospective effect to the claim of Municipalities ~~in the State in respect of such buildings~~ sanctioned by the Competent Authority In the circumstances, the G O dated 27-11-1948 will have to stand as it is and the claim for Rs 12-2-0 cannot be deleted The C A may be informed accordingly ~~& a~~ Reference ~~to~~ para 26 Supra

Sec 7

BOB 24.8.49

4382 Rly J 48 Reg

28 In Government Order No R S 2819-22, dated the 27th November 1948, sanction was conveyed for the payment of arrears of Mahatarfa Taxdue from the Railway Department in respect of railway gang quarters and pumping station, Shimoga. The Chief Auditor, Mysore State Railway, has pointed out that in Government Order No L 16403-5/M1 59-47-46, dated the 29th April 1948, it has been stated that on the buildings used for service purposes such as guard's running room, no tax is leviable and as such the tax on the railway engine pumping station at Shimoga which may be considered as service building is not leviable in the light of the above Government Orders Order The Chief Auditor, therefore solicits whether the amount of Rs 12-2-0 included in the bill under reference on account of tax in respect of Railway Engine Pumping Station may be paid 3 The Government Order relating to Birur Station has been received in the Railway Secretariat, but as this order is not a general one, its applicability to the other stations are limited as observed in para 21 of the notes of the Municipal Branch. The Municipal Branch has further observed in para 22 supra that the order already issued by the Railway Secretariat may be modified in the light of the Government Order dated the 29th April 1948 issued in the case of Birur Station The orders issued in this office letter dated the 10th November 1948 will be accordingly modified and the file returned to the Municipal Branch for taking further action in the matter

'M' 'S' 'F' 'M'

SECRETARY TO GOVT OF MYSORE 27/9 REVENUE & RAILWAYS DEPTS

OFFICE OF THE SECRETARIAT FOR REVENUE & PUBLIC WORKS No 2657 Dated 27/9/49

Revenue Railways Minister

Com 27/9

Com 27/9/49

Com 30/9

Com 29/9

680 ✓ 882

To

The Spl Manager (M & M) [illegible]
C A with the bill
Comptroller &c
Revenue Sec. Md Council Shimoga

G o No R S 15 01-4 Dg 40-48 10 G 27 10 1948

Directed that on modification of the G o dated 27 11 1948 the claim of Shimoga Town Md Council in respect of the said building for Rs 12 2-0 excluded in the bill submitted now and G o be debited to the bill to be passed for Rs 14-0-0

32) G o has been issued. This may be transferred to the Md Branch for taking further action. Subs with regs to issue 21, 28-29 Before

Sen
28/10/48

Ludh Md Branch
BR
31/10

33) Mr Muthanna
for
Utility

34) If approved a draft D/F making the Go No L 16403-8/Rul 5-9-47-46 dated 29-4-48 applicable to all the Municipalities in the State as suggested at in para 21 of the notes supra

HL)

Mr 16/11/48 JM 17/11
he put up

Levy of Mohatafa tax on
Railway buildings

583
ml A draft f.o. may be put up accdg
from
17/11/49

Subd with a draft GO

Thru
15/11/49 HL
Subd with a revised draft
HL
20/11

"Railways" may now become a
central subject
Exemption has been granted from payment
of local taxes in respect of the
properties belonging to the Railway Dept
At any rate the exemption will be
regulated by the orders issued by the
~~Railway Board~~ Ministry of Railways
Hence this question may be taken up
for consideration if a reference
is received from that Ministry

This file may therefore be closed for
the present

Since the Railway Board has been abolished
this may be filed - registered under HL 59-47
and the file cover may be written that
it contains the file of the Railway Board Reg 4 of
from 14/11/15 -49

HL 59-47-29
closed
by 21/11

Received
Friday
19/11/49

To MY 5647/41 4 6 6/45

C A

The ~~Secretary~~
Mysore State Railway
MYSORE

Rly 40-48-8

Sir

Payment of Maharaja Taxes in respect of Rly Gang quarters at Shimoga for the year 1943-44 to 1946-47

I am forwarding herewith a copy of letter No C 47/47-8 dated 25-5-45 from the Park Town Municipality, Shimoga on the above subject, I am directed to request you to be so good as to take immediate action in the matter and intimate the result to this Office

Yours faithfully

Dom 29/5

Rly 5648

Send letter to Municipality Shimoga for information

Blatt

6th June 49

R S. ೨೬೪೨/೪೯

Railway Department.

The Chief Auditor,
Mysore State Railway,
M Y S O R E.

Subject.- Payment of Mohatarfa Tax in respect of Railway Gang Quarters etc., Shimoga, for the years 1943-44 to 1946-47.

Sir,

In forward herewith a copy of letter No.C.4-7/47-8 dated 25th May 1949 from the President, Town Municipal Council, Shimoga, on the above subject, I am directed to request you to be so good as to take immediate action in the matter and intimate the result to Government

Yours faithfully,

SD.B H. SRIKANTAIAH,

For Secretary toGovernment,
Railway Department.

Memo No ೨೬೬೮

Copy of the above is forwarded, with compliments, to the President, Town Municipal Council, Shimoga, for information

3/6

For Secretary to Government,
Railway Department

5383 25/7/49

Tel Add ess RAILAUDIT
Telephone No 398

MYSORE STATE RAILWAY

All communications should be addressed to the Chief Auditor Mysore State Railway Mysore By TITLE Not by NAME

RECEIVED 4382 24 JUN 1949 GOVT OF INDIA AUDIT OFFICE

SECT BY TO CO'Y No 5 Date 17/6 * E.C.I. & RAILWAY E.P.

Mysore, 15th June 1949

No XS/Misc/2892/Fl

Enc One Bill

Rly 40-48-9

To

The Secretary to the Government of
His Highness the Maharaja of Mysore
Railway Department, Bangalore

Sir,

Payment of Mohatrfa Tax in respect of Railway Gang Quarters etc, Shimoga for the years 1943-44 to 1946-47

With reference to the above, I have the honour to invite your kind reference to your Government order No L 16403-5/ML 59-47-46 of 29th March 1948 regarding the levy of Mohatarfa Tax on certain Railway Buildings at Birur wherein it is stated in the 4th Para, that "on the buildings used for service purposes, as for instance No 449 Guards Running Room, no tax is leviable" In the bill under reference, arrears of tax on Railway Engine pumping station for 45-46 and 46-47 amounting to - - Rs 12-2-0 has been claimed The Railway Engine Pumping Station comes under service buildings for which no tax is leviable in the light of the above Government Order ~~communicated in the above Government Order~~ In these circumstances, further specific orders are solicited as to whether the amount of Rs 12-2-0 included in the bill under reference on account of tax in respect of the Railway Engine Pumping Station may be paid

2 The bill is herewith sent for reference and return with early orders of Government

Yours faithfully,

CHIEF AUDITOR

K3R-15/6(2)

Bna 15/6

G R S App F VI—G 2]

SUBJECT

Section
File No 40/48
Serial No 10

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 27th October, 1949

Signed by Sri B H Sreekantaiah

Read— 1) G O No 16403-5 Mi 5-9-47-46 dated 29-4-1948 sanctioning the levy of Mohatarfa Fare on certain Railway holidays at Bowringpet by the Bowringpet Town Municipality

2) G O No R S 2819-22 Rly 40-48-6 dated 27-11-1948 sanctioning a lump sum for the arrears of Mohatarfa Fare amounting to Rs 26-10-0 due in respect of the Engine quarters & Pumping Station at Shimoga for the years 1943-44, 1944-45 1945-46 & 1946-47

3) Correspondence ending with letter No XL/Misc/2892 dated 16-6-1949 from the Chief Engineer M & S Rly

Order thereon —No

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

Stating that in terms of your letter No. 9/1[illegible] dated 29.4.1948 it is stated that "as the buildings used for Service purposes, no tax is leviable, but in the bill under reference, arrears of tax on the Pumping Station for 45-46, 46-47 a sum of Rs 12-2-0 has been claimed that the Engine Pumping Station comes under Service buildings for which no taxes are leviable in the light of G.O. No. [illegible] requesting in the circumstances explained therein to advise as to whether the amount of Rs 12-2-0 (twelve annas) included in the bill may be paid

Order No RS 1501-4 Rg 40-48-10

It is reported by the C.A. Municipality that the Engine Pumping Station at Hotchommanahalli Road Shimoga is within the limits of the Shimoga Town Municipal Council for which the Municipality is collecting house tax amounting to Rs 12-2-0

List of Enclos

Copied by

Examined by

for 2 years was included in the bill which has been sanctioned in the G O dated 27 11 48 read above. Comes under "Service Buildings" for which no taxes is leviable in the light of the G O dated 29 4 48 read above, Government are therefore pleased to direct that in modification of the G O dated 27 11 48 the claim of the Shimoga Town Municipal Council in respect of the said building for Rs 12-00 included in the bill appended to the said G O may be deleted and the bill be passed for Rs 14-00 (Fourteen rupees) only

By order of the Governor of Mysore

Sd/- B [illegible]
18/12

To

The Secretary to Government
Finance Department
Bangalore

The Accountant General Mysore
Bangalore

The President Town Municipal Council
Shimoga

Proceedings of the Court of HH the Maharaja of Mysore

Read fo no L 16403-5/Rel 59-47-46 & 29 & 1948 sanctioning the levy of Mohatarfa on Railway buildings which are let out & are separately assessed & exempting from the levy of the tax the Railway buildings used for service purposes at Birur.

2) fo no RS 1501-4/Rg 60-48-10 & 27 & 1949 deleting from sanction the claim of the Chairman Town Municipal Council for Rs. 12-2-0 being the arrears of Mohatarfa tax due from the Railway Dept in respect of the Rly Engine Prompting Station at Shimoga included in the bill for Rs 126-0-0 on the ground that it comes under Service Buildings

ORDER

In the first of the fos read above in connection with the levy of Mohatarfa on certain Railway buildings at Birur

that

that on the buildings used for service purposes, no municipal tax is leviable At the time of the issue of the above GO, it was meant that the concession referred to therein applied only to Bangalore and there was no intention of making it applicable to all such cases generally. Recently in view of the instance of the Rly Pumping Station at Srirangapatna referred to in the Record of the GO read above, it seems desirable that the concession referred to above is to be made applicable generally.

In the above circumstances, Govt are pleased to direct that all Railway buildings which are used for service purposes be exempt from the payment of municipal tax in all the Town & municipalities in the State. The buildings or portions of buildings on which rent is collected by Rly authorities eg restaurants, the above exemption does not apply.

By order &c Govt

To The Secs of Govt
" Dirs of Town Municipal Councils
" General Manager Mysore Rys.
" Chief Auditor, Mysore State Rly
" Comptroller to Govt

Copy to Rly Bd
Copy CB

JAM